Golden Opportunities
International LLC

Quick Reference Guide

Important Notes

These records must be kept for each worker for 3 years to meet the H2A requirements.

W-2

Please note that you will need to provide the worker with a W-2 at the end of the year. Make sure you know where to mail/email that information. Please also make sure to get the necessary information from the worker prior to the end of the contract. This includes their Social Security Number. Reference: https://www.irs.gov/individuals/international-taxpayers/foreign-agricultural-workers

Golden Opportunities does not do anything with payroll. For that reason, employers are responsible to keep these records. In the event of an audit, the employer will be responsible to produce these records to meet the requirements as set forth. Golden Opportunities is not responsible for inaccurate records or failure to follow these requirements.

H2A Payroll Requirements

Payroll Records Requirement

Employers must keep accurate records of the number of hours of work offered each day by the employer and the hours actually worked each day by the worker. On or before each payday (which must be at least twice monthly), each worker must be given an hours and earning statement showing hours offered, hours actually worked, hourly rate and/or piece rate of pay, and if piece rates are used, the units produced daily. The hours and earning statement must also indicate total earnings for the period and all deductions from wages. Please remember that these documents must be kept for 3 years.

Timecard Requirements

20 CFR 655.122(j) Earnings records. The employer must keep accurate and adequate records with respect to the workers' earnings, including but not limited to:

1. Field tally records, supporting summary payroll records, and records showing the nature and amount of the work performed;
2. The number of hours of work offered each day by the employer (broken out by hours offered both in accordance with and over and above the three-fourths guarantee at paragraph (i)(3) of this section);
3. The hours actually worked each day by the worker;
4. The time the worker began and ended each workday;
5. The rate of pay (both piece rate and hourly, if applicable);
6. The worker's earnings per pay period;
7. The worker's home address (home country);
8. And the amount of and reasons for any and all deductions taken from the worker's wages.

Hours and Earnings Statements (Paystub)

20 CFR 655.122(k) Hours and earnings statements (Paystub). The em-ployer must furnish to the worker on or before each payday in one or more written statements the following information:

1. The worker's total earnings for the pay period;
2. The worker's hourly rate and/or piece rate of pay;
3. The hours of employment offered to the worker (showing offers in accordance with the three-fourths guarantee as determined in 20 CFR 655.122(I), separate from any hours offered over and above the guarantee);
4. The hours actually worked by the worker;
5. An itemization of all deductions taken from the worker's wages;
6. If piece rates are used, the units produced daily;
7. Beginning and ending dates of the pay period; and
8. The employer's name, address and FEIN.

All Rights Reserved © Golden Opportunities 2021